IN THE CLAIMS

Claims 1-10 (cancelled)

- 11. (new) A plant cultivating substrate produced by reacting:
- a water-retentive filling material, water, urethane prepolymer and a polyol under conditions which form a plant cultivating substrate.
- 12. (new) The plant cultivating substrate of claim 11, wherein said water retentive filling material under dry conditions is from 15 to 60 wt. % of said plant cultivating substrate.
- 13. (new) The plant cultivating substrate of claim 11, wherein said polyol contains an ester group.
- 14. (new) The plant cultivating substrate of claim 11, wherein the polyol is present in an amount of from 0.1 to 300 weight parts relative to 100 weight parts of the water-retentive filling material under dry conditions.
- 15. (new) The plant cultivating substrate of claim 11, wherein said urethane prepolymer contains an isocyanate group.
- 16. (new) The plant cultivating substrate of claim 15, wherein said urethane prepolymer is formed by reacting toluene disocyanate with a polyol.
- 17. (new) The plant cultivating substrate of claim 11, wherein said urethane prepolymer is present in an amount of from 50 to 300 weight parts relative to 100 weight parts of the water-retentive filling material under dry conditions.
- 18. (new) The plant cultivating substrate of claim 17, wherein said urethane prepolymer is present in an amount of from 120 to 200 weight parts relative to 100 weight parts of the water-retentive filling material under dry conditions.
- 19. (new) The plant cultivating substrate of claim 11, wherein said waterretentive filling material comprises: peat moss, coco peat, sawdust, coconut husk, chaff, chaff compost, dark compost, pearlite, vermiculite, or hydrophilic foam resin pulverized powder.

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- 20. (new) The plant cultivating substrate of claim 11, wherein the substrate has water absorptivity of from 25% to 75% by weight relative to the weight of said plant cultivating substrate, hardness of from 20N to 40N, and restoring force of from 4N to 10N.
- 21. (new) A method of manufacturing a plant cultivating substrate comprising reacting and curing (i) a water-retentive filling material, (ii) water, (iii) a urethane prepolymer and (iv) a polyol, wherein said water-retentive filling material under dry conditions is from 15 to 60 wt..% of said plant cultivating substrate.
 - 22. (new) The method of claim 21 comprising the steps of:
- (i) mixing the water-retentive filling material with said water to form a first suspension,
- (ii) adding said urethane prepolymer and said polyol to said first suspension and mixing to form a second suspension,
- (iii) reacting and curing said second suspension to obtain the plant cultivating substrate.
- 23. (new) The method of claim 21, wherein said polyol is present in an amount of from 0.1 to 300 weight parts relative to 100 weight parts of said water-retentive filling material under dry conditions.
- 24. (new) The method of claim 21, wherein said polyol contains an ester group.
- 25. (new) The method of claim 21, wherein said reacting and curing takes place in a substrate forming mold having a top and a bottom.
- 26. (new) The method of claim 25, wherein said manufacturing is effected such that an upper face of the plant cultivating substrate is located on the bottom of said substrate forming mold.
- 27. (new) The method of claim 21, wherein said water-retentive filling material comprises: peat moss, coco peat, sawdust, coconut husk, chaff, chaff compost, dark compost, pearlite, vermiculite, or hydrophilic foam resin pulverized powder.

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